

HOUSE BILL 1059: Venus Flytrap-Taking Penalty/Occup. Tax Use

2013-2014 General Assembly

Committee: House Finance **Introduced by:** Rep. Davis

Analysis of: PCS to Second Edition

H1059-CSSV-46

Date: June 19, 2014

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Committee Counsel

SUMMARY: This local act does two things:

- Provides that a person taking away any Venus flytrap with the intent to steal is guilty of a Class H felony.
- Modifies the use of the 3% room occupancy tax currently levied in the unincorporated areas of New Hanover County.

The PCS received a favorable report from the Occupancy Tax Subcommittee on June 18, 2014.

CURRENT LAW & BILL ANALYSIS:

Section 1: Venus Flytrap Taking Penalty

State law provides that stealing a Venus flytrap is a Class 3 misdemeanor, with a fine of no less than \$10 or more than \$50. The law is applicable to New Hanover, Onslow, and Brunswick Counties, but is not applicable to Pender County and to other counties in the State.

The act would make it a Class H felony to steal a Venus flytrap, and would apply only to the following counties: New Hanover, Brunswick, Onslow, and Pender Counties.

This section would be effective for offenses occurring on or after December 1, 2014.

Section 2: New Hanover District U Occupancy Tax

New Hanover District U consists of the unincorporated areas of New Hanover County. The district has the authority to levy a 3% room occupancy tax. One hundred percent (100%) of the proceeds must be used only for beach nourishment. Since its enactment, the tax has generated approximately \$1 million in revenue, which currently sits in a special fund, but the district has indicated that it does not have a need for a beach nourishment project.

The PCS would redirect the proceeds that have accrued since the levy of the tax to the Cape Fear Convention and Visitors Bureau, which is New Hanover's tourism development authority, to be used for tourism-related expenditures. The district would have 30 days after the enactment of the bill to remit the proceeds that are in the special fund. Beginning on and after July 1, 2014, at least two-thirds of the proceeds must be used by the Authority for tourism promotion and the remainder must be used for tourism-related expenditures.

This section would be effective when the act becomes law.

